

September 11, 2007

Mail Stop 4561

Mr. Mark Labell  
Wein & Malkin LLC, Supervisor  
60 East 42<sup>nd</sup> Street Associates LLC  
60 East 42<sup>nd</sup> Street  
New York, NY 10165

Re: 60 East 42<sup>nd</sup> Street Associates LLC  
Form 10-K for the year ended December 31, 2006  
Filed May 24, 2007  
File No. 0-02670

Dear Mr. Labell:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Cicely LaMothe  
Accounting Branch Chief